



A Report  
to the  
Board of  
Supervisors

Maricopa County  
Internal Audit  
Department

**Ross L. Tate**  
County Auditor

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# Certification of Selected Performance Measures

*Only 38% of the Measures Reviewed  
Were Certified*

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June ■ 2011

## *Agencies Included in this Review:*

- *Human Services*
- *Justice Courts*
- *Library District*
- *Office of Enterprise Technology*
- *Office of Management and Budget*
- *Stadium District*
- *Workforce Management and  
Development (Human Resources)*

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**The mission of Maricopa County** is to provide regional leadership and fiscally responsible, necessary public services so that residents can enjoy living in a healthy and safe community.

**The mission of the Internal Audit Department** is to provide objective information on the County's system of internal controls to the Board of Supervisors so they can make informed decisions and protect the interests of County citizens.

The County Auditor reports directly to the Maricopa County Board of Supervisors, with an advisory reporting relationship to the Citizen's Audit Advisory Committee.

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***"Do the Right Things Right!"***



# Maricopa County

Internal Audit Department

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June 10, 2011

Andrew Kunasek, Chairman, Board of Supervisors  
Fulton Brock, Supervisor, District I  
Don Stapley, Supervisor, District II  
Max W. Wilson, Supervisor, District IV  
Mary Rose Wilcox, Supervisor, District V

We have completed our Fiscal Year (FY) 2011 Performance Measure Certification audits of selected agencies. We performed this review in accordance with the annual audit plan approved by the Board of Supervisors. As part of our review, we verified the accuracy of reported results and the adequacy of procedures used to collect, calculate, and report Managing for Results data.

Highlights of this report include the following:

- 15 (38%) of the 40 measures reviewed were certified
- The percent of measures certified has declined

We reviewed the following agencies:

- Human Services
- Justice Courts
- Library District
- Office of Enterprise Technology
- Office of Management and Budget
- Stadium District
- Workforce Management and Development (Human Resources)

We summarized our review of these County agencies in the attached report. If you have any questions, or wish to discuss the information presented in this report, please contact Eve Murillo at 506-7245.

Sincerely,

A handwritten signature in cursive script that reads "Ross L. Tate".

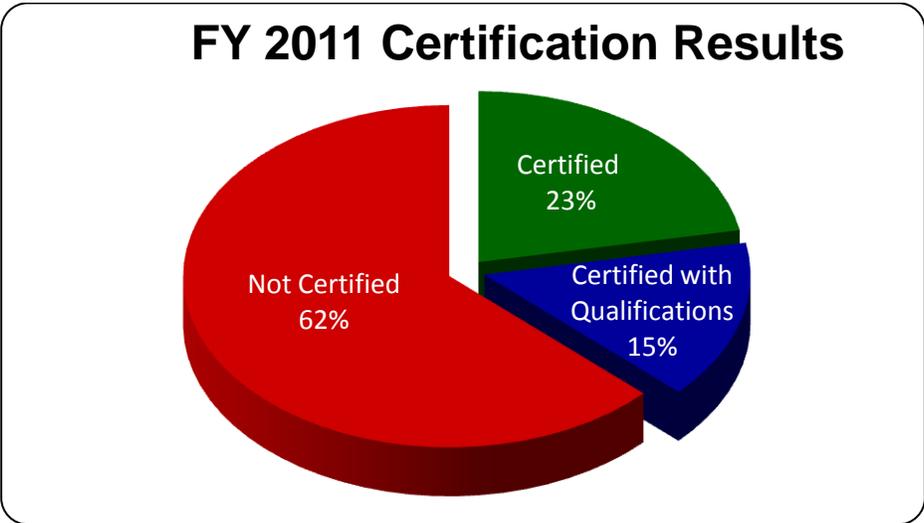
Ross L. Tate  
County Auditor

# Executive Summary

## Fiscal Year 2011 Certification Results

We reviewed 40 Managing for Results performance measures from 7 County agencies. We verified the accuracy of reported results and the adequacy of procedures used to collect, calculate, and report Managing for Results data. The certification results are shown below.

FY 2011 Agency Certification Results			
Agency	Certified	Certified with Qualifications	Not Certified
Human Services	2	2	6
Justice Courts	0	0	5
Library District	0	1	4
Office of Enterprise Technology	0	3	2
Office of Management and Budget	No Measures Reported		
Stadium District	7	0	3
Workforce Management and Development (Human Resources)	0	0	5
<b>Totals</b>	<b>9</b>	<b>6</b>	<b>25</b>



Overall, we recommend agencies improve procedures for data collecting, calculating, and reporting performance measures.

# Introduction

## Managing for Results

According to the Government Accounting Standards Board (GASB), citizens “need performance information on public programs in order to understand the consequences of public policy and operating decisions.”<sup>1</sup> In Fiscal Year (FY) 2001, the Maricopa County Board of Supervisors adopted a performance measurement initiative called Managing for Results (MFR) that requires agencies to measure and report on the degree of success of their activities.

Each County agency has activities, or sets of services with a common purpose or result. Activities range from providing disabled residents transportation to resolving criminal court cases. In order to measure the performance of an activity, each activity has a family of measures. These families consist of at least one of each of the following measure types:

Measure Type	Description
Demand	Number of total units of service or product requested or required by the customer
Output	Number of customers served or units of service produced or delivered
Result	Impact or benefit the customer experiences by receiving the services or product
Efficiency	Average unit cost or expenditures of a result or output measure
Key Result	Activity results are often linked to a strategic goal as an indicator of progress towards achievement of the goal

## Government Transparency and Accountability

The desire for government to be more transparent and accountable to citizens has grown. Stakeholders are requesting access to detailed financial data. As resources become increasingly scarce, it becomes critical for governments to effectively communicate how programs benefit the community and whether they are achieving their goals. Governments that do not effectively communicate this information could lose citizen confidence and face reduced revenue or resources. GASB suggests that to communicate effectively, performance reporting should have the following characteristics<sup>2</sup>.

GASB’s Suggested Performance Reporting Characteristics		
• Relevance	• Comparability	• Consistency
• Understandability	• Timeliness	• Reliability

<sup>1</sup> GASB Special Report: Reporting Performance Information—Suggested Criteria for Effective Communication, August 2003

<sup>2</sup> GASB Concepts Statement No. 5, Service Efforts and Accomplishments Reporting, 2008

The MFR initiative represents Maricopa County’s commitment to transparency and accountability to citizens and other stakeholders. Internal Audit’s certification program described below focuses on the reliability of key results measure information reported within MFR.

### Certification Program

As part of our annual performance measure review, we analyze agency procedures for collecting, calculating, and reporting performance related data to ensure these processes sufficiently support accurate and reliable data. Internal Audit developed the Performance Measure Certification (PMC) program, which assigns a certification rating to each measure reviewed according to the table below.

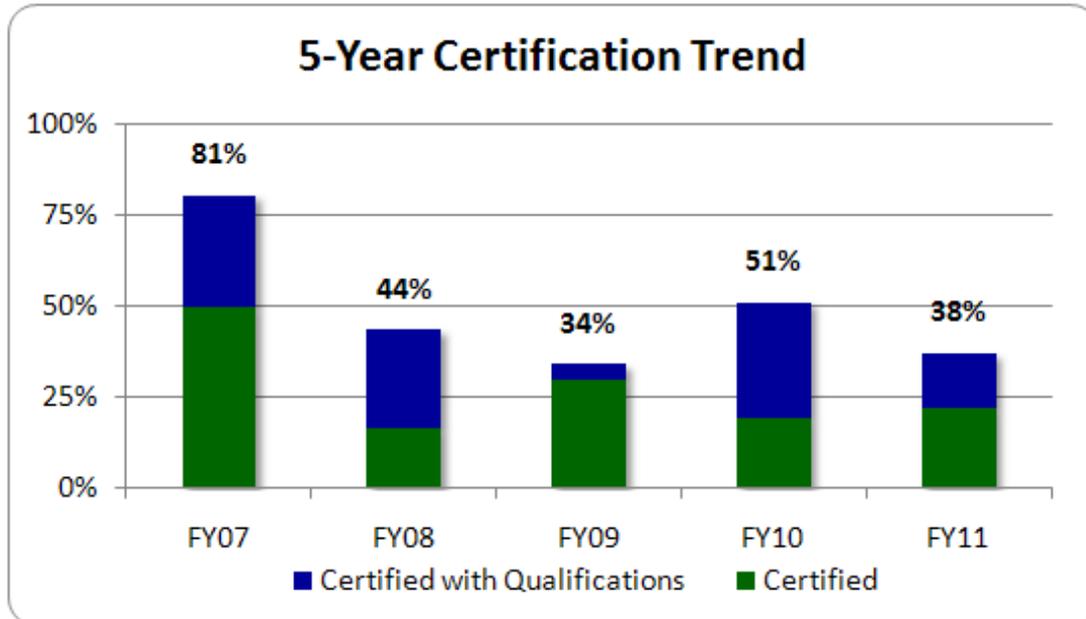
<b>Certification Ratings</b>	
<b>Certified</b>	<p>The reported performance measure is accurate (+/- 5%)</p> <p>And,</p> <p>Adequate procedures are in place for collecting and reporting performance data; sufficient documentation of performance was maintained.</p>
<b>Certified with Qualifications</b>	<p>The reported performance measure is accurate (+/- 5%)</p> <p>But,</p> <p>Adequate procedures are <i>not</i> in place for collecting and reporting performance data; (and/or) sufficient documentation of performance was not maintained.</p>
<b>Not Certified</b>	<p>Actual performance is not within 5% of reported performance and/or the error rate of tested documents is greater than 5%</p> <p>Or,</p> <p>Actual performance measurement data could not be verified due to inadequate procedures, insufficient documentation, or information system deficiencies</p> <p>Or,</p> <p>Actual performance measurement data was accurately calculated but was not consistently posted to the public database.</p>

Maricopa County Internal Audit’s PMC program has earned recognition and awards from:

- National Center for Civic Innovation
- Government Finance Officers Association
- National Association of Counties
- Association of Local Government Auditors

## Certification Trends

The number of measures receiving a certified or certified-with-qualifications rating decreased in FY 2011. The primary reasons measures were not certified continue to be a lack of supporting documentation and inadequate procedures for collecting, measuring, and reporting performance.



## Scope and Methodology

For each organization, we judgmentally selected measures to review from FY 2009 through FY 2010, primarily focusing on key result measures. We tested the accuracy of the measures, determined the reliability of the procedures used to collect data, and assigned one of three certification ratings. Our evaluation focused on both quarterly and annual results, as determined by a measure's time relevance and its reporting frequency.

## Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require the following:

- An independent audit staff and audit organization
- An objective audit staff performing the work
- A competent staff, current with continuing education requirements
- A system of quality control procedures
- Sufficient and appropriate evidence based on audit objectives

# Agency Report Cards

We issued individual report memos to agency management, detailing our assessment of each performance measure. These memos are available upon request.

## Human Services

We reviewed 10 result measures for Human Services Department (HSD). We rated two as “Certified,” two as “Certified with Qualifications,” and six as “Not Certified.” We found that HSD needed to improve its procedures for tracking, collecting, reviewing, and reporting performance data.

Human Services Performance Measures	Results	Measure is Accurate	Sufficient Records	Adequate Procedures
1. Percent of children current with immunization	Not Certified	No	Yes	No
2. Percent of Community Development Block Grant (CDBG) entitlement spent for projects	Certified	Yes	Yes	Yes
3. Percent of program expenditures related to Home Investment Partnership Program (HOME) projects	Certified with Qualifications	Yes	Yes	No
4. Percent of program expenditures related to Neighborhood Stabilization Program (NSP) projects	Certified with Qualifications	Yes	Yes	No
5. Percent of subcontractor agency participants who rate training as satisfactory or higher	Not Certified	No	Yes	No
6. Percent of shelter nights provided	Not Certified	N/A	No	No
7. Percent of eligible persons provided case management services	Not Certified	N/A	No	No
8. Percent of enrolled individuals who obtain unsubsidized employment placements	Not Certified	No	No	No
9. Percent of enrolled youth who are placed in one or more of the following: advanced training, employment	Not Certified	No	No	No
10. Percent of trips provided to Americans with Disabilities (ADA) certified clients in accordance with grant specifications	Certified	Yes	Yes	Yes

## **Effect**

Lack of accurately reported performance data may hinder management's decision-making and prohibit County stakeholders from monitoring HSD's performance. Lack of comprehensive documented procedures increases the risk of data integrity and reliability control weaknesses.

## **Cause**

HSD has not implemented consistent practices for collecting source data, calculating and reporting performance measures, and retaining supporting documentation. Also, HSD changed calculations without reflecting these changes in the measure definition or documentation.

## **Recommendations**

Human Services should:

- A.** Implement agency-wide procedures for collecting and retaining supporting documentation, and calculating, validating, and reporting performance measures. Procedures should ensure that changes to the measures are documented and approved.
- B.** Consider aligning performance measures with grant reporting requirements where appropriate.

## Justice Courts

We reviewed five result measures for the Justice Courts (JCs) and rated all five as “Not Certified.” Four measures had summary level reports supporting the reported amounts and the JCs developed procedures for calculating the measures. However, there was insufficient supporting detail to determine if the measures accurately reflected actual performance. The remaining measure, “percent of people screened without incident,” had no data reported. The measure is no longer tracked by the JCs.

Justice Courts' Performance Measures	Results	Measure is Accurate	Sufficient Records	Adequate Procedures
1. Percent of misdemeanor DUI cases that were resolved within 180 days.	<b>Not Certified</b>	N/A*	No	Yes
2. Percent of criminal traffic cases resolved with 180 days	<b>Not Certified</b>	N/A*	No	Yes
3. Percent of misdemeanor criminal cases resolved with 180 days	<b>Not Certified</b>	N/A*	No	Yes
4. Percent of small civil cases resolved with 180 days	<b>Not Certified</b>	N/A*	No	Yes
5. Percent of people screened without incident	<b>Not Certified</b>	N/A	No	No
* Summary level reports accurately reflect reported amounts. However, the Justice Courts did not maintain sufficient detailed information to verify the summary level reports and reported amounts.				

## Effect

Information reported in the Managing for Results Information System (MFRIS) may not accurately reflect actual performance if reported amounts are not validated with actual court records. The lack of accurately reported performance data may hinder management’s decision-making and prohibit County stakeholders from monitoring the JCs’ performance.

## Cause

According to JC Management, they were unaware of the MFR data collection standards. Therefore, sufficient detailed documentation was not maintained to support the reported amounts.

## Recommendations

The Justice Courts should:

- A. Ensure detail data supporting MFRIS reported amounts is independently reviewed prior to data entry and retained according to County MFR guidelines.
- B. Deactivate obsolete measures within MFRIS.

## Library District

We reviewed five result measures for the Maricopa County Library District (MCLD). We rated one measure as “Certified with Qualifications” and four measures as “Not Certified.” MCLD lacked adequate procedures for measuring and reporting performance.

Library District Performance Measures	Results	Measure is Accurate	Sufficient Records	Adequate Procedures
1. Percent of customers who report that they found enjoyment, personal development and/or cultural enrichment through library services	Not Certified	No	No	No
2. Percent of customers who report that the program/ activity is valuable to them	Not Certified	No	No	No
3. Percent of customers who report they are satisfied with the range of library programs and activities offered	Certified with Qualifications	Yes	Yes	No
4. Percent of customers who say they can find items in a timely manner	Not Certified	No	No	No
5. Percent of customers who rate overall library services as excellent	Not Certified	No	No	No

### Effect

Lack of documented procedures for collecting and reporting performance measurement data increases the risk of inconsistent or unreliable information being used for management decisions.

### Cause

MCLD has not established formal procedures for tracking, collecting, and reporting performance measurement data.

### Recommendations

The Library District should:

- A. Establish written procedures that include reviewing and verifying data before it is entered in the MFRIS database and ensure that measures are calculated and reported consistently.
- B. Ensure that current measures are accurately reflected in MFRIS, and deactivate any measures that are no longer tracked.

## Office of Enterprise Technology

We reviewed five result measures for the Office of Enterprise Technology (OET). Three measures were rated as “Certified with Qualifications” and two as “Not Certified.” OET did not maintain adequate procedures for tracking, collecting, and reporting data because the measures no longer aligned with the department’s current goals and strategies. The strategic plan was recently updated and OET plans to implement the new measures in FY 2012.

Office of Enterprise Technology Performance Measures	Results	Measure is Accurate	Sufficient Records	Adequate Procedures
1. Percent of time Downtown Network is connected to host	Certified with Qualifications	Yes	Yes	No
2. Percent of time remote access system is fully operational during a quarter	Certified with Qualifications	Yes	Yes	No
3. Percent of time SmartZone system is operating at 100% of capacity during quarter	Not Certified	N/A	No	No
4. Percent of time Voice Systems are operational during a quarter 24/7	Certified with Qualifications	Yes	Yes	No
5. Percent cost per minute reduction of airtime on cell phones	Not Certified	N/A	No	No

### Effect

Lack of accurately reported performance data may hinder management’s decision-making and prohibit County stakeholders from monitoring OET’s performance. Lack of comprehensive documented procedures increases the risk of data integrity and reliability control weaknesses. In addition, MFR provides direction for making good business decisions based on performance, and makes departments/agencies accountable for results.

### Cause

According to OET management, while OET was developing a new strategic plan with the Office of Management and Budget during the two tested years, existing measures were not maintained effectively because they no longer reflected the department’s goals and strategies. Therefore, OET did not maintain sufficient formal procedures for tracking, collecting, and reporting all data.

### Recommendations

The Office of Enterprise Technology should:

- A. Implement performance measures for FY 2012 by ensuring that data is reported according to the department’s strategic plan and maintain sufficient documentation supporting measurement data.
- B. Develop written policies and procedures for collecting, reporting, and reviewing performance data and ensure that the data is reported quarterly.

## **Office of Management and Budget**

According to the Office of Management and Budget (OMB), for the last five years the general direction for central service departments, such as OMB, was to use MFR Administrative Services Activities rather than their own unique activities, programs and performance measures. Performance measures associated with the Administrative Services Activities were not developed, and have not been reported. Therefore, OMB did not have performance measures to report in FY 2009 and FY 2010, as required by County Policy B6001.

### **Effect**

If key measures are not tracked and reported, management may not have key information needed to make management decisions and County stakeholders may lack information needed to monitor OMB's performance.

### **Cause**

OMB has opted for the last five years to solely use MFR Administrative Services Activities and therefore did not report any performance measures in FY 2009 and FY 2010.

### **Recommendations**

The Office of Management and Budget should:

- A.** Identify key measures that correlate to the agency's mission statement and strategic plan and report on those measures.
- B.** Develop written policies and procedures for collecting, reporting, and reviewing MFR data.

## Stadium District

We reviewed ten result measures for the Stadium District (MCSD). Seven measures were rated as “Certified” and three as “Not Certified.” MCSD has written procedures to explain the calculation methods and identify source documents. Seven of the measures were properly reported in MFRIS, and were supported by documentation. The methodology used to calculate one measure was not consistent with the definition of the measure. Two measures did not have data entered in MFRIS because they were no longer tracked. However, the measures appeared active in MFRIS.

Stadium District Performance Measures	Results	Measure is Accurate	Sufficient Records	Adequate Procedures
1. Percent of District event usage days booked	Certified	Yes	Yes	Yes
2. Percent change in District event participants	Certified	Yes	Yes	Yes
3. Percent change in District event revenue	Certified	Yes	Yes	Yes
4. Percent change in Day Use Event net revenue	Not Certified	N/A	N/A	N/A
5. Percent change in Day Use events	Not Certified	N/A	N/A	N/A
6. Percent change in revenue	Certified	Yes	Yes	Yes
7. Percent increase in reserves	Certified	Yes	Yes	Yes
8. Percent decrease in debt	Certified	Yes	Yes	Yes
9. Percent of customers satisfied	Not Certified	No	Yes	No
10. Percent of items in compliance	Certified	Yes	Yes	Yes

### Effect

Inaccurate reporting increases the risk of inconsistent or unreliable information for management decisions.

### Cause

The methodology used to calculate one measure did not concur with the definition of the measure in MFRIS. In addition, unused measures were not deactivated.

### Recommendations

The Stadium District should:

- A. Deactivate measures in MFRIS that are no longer reported.
- B. Revise calculation methodology to concur with the definition of the measure in MFRIS.

## Workforce Management and Development<sup>3</sup>

We reviewed five result measures for Workforce Management and Development (WMD) and rated all as “Not Certified” because of data entry errors and lack of adequate supporting documentation. None of the measures had written procedures or supervisory review controls.

Workforce Management and Development Performance Measures	Results	Measure is Accurate	Sufficient Records	Adequate Procedures
1. Percent of customers who reported a “satisfied” or higher rating (Employee Relations)	Not Certified	No	Yes	No
2. Percent of participants in a staff development sponsored activity that reported they were satisfied with the training	Not Certified	No	No	No
3. Percent of active personnel records accurately maintained	Not Certified	No	No	No
4. Percent of paychecks accurately processed	Not Certified	No	Yes	No
5. Percent of customers who reported “satisfied” or higher with Recruiting and Staffing services	Not Certified	No	No	No

### Effect

Lack of documented procedures for collecting and reporting performance measurement data increases the risk of inconsistent or unreliable information being used for management decisions. By not performing a secondary review of MFRIS data, the risk of inaccurate reporting also increases.

### Cause

WMD has not established formal procedures for tracking, collecting, and reporting performance measurement data. A secondary review is not performed to ensure that data entered in MFRIS is accurate.

### Recommendations

Workforce Management and Development should:

- A. Establish written procedures that include reviewing and verifying data before it is entered in the MFRIS database, ensuring measures are calculated and reported consistently, and retaining supporting documentation for figures reported in MFRIS.
- B. Change the reporting frequency in MFRIS to reflect WMD’s current methodology to calculate the results.

<sup>3</sup> Since our review, the Workforce Management and Development agency was reorganized and named Human Resources.

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# Agency Responses

**AUDIT RESPONSE  
PERFORMANCE MEASURE CERTIFICATION  
HUMAN SERVICES DEPARTMENT  
June 2, 2011**

**Issue:**

We reviewed 10 results measures. We rated two as "Certified," two as "Certified with Qualifications," and six as "Not Certified." We found that HS D did not maintain adequate procedures for tracking, collecting, reviewing and reporting performance data. Management's ability to make informed operational decisions could be impacted by the lack of accurately reported performance measurement data. Human Services should implement agency-wide controls for collecting, calculating, validating, and reporting performance measures.

**Recommendation A:** Implement agency-wide procedures for collecting and retaining supporting documentation, and calculating, validating, and reporting performance measures. Procedures should ensure that changes to the measures are documented and approved.

**Response:** Concur – in process. The department will work to document and implement formal procedures for calculating, validating and reporting performance measures. We will also establish a filing system for collecting and retaining documentation supporting the calculations and underlying data for the measures reported.

**Target Completion Date:** June 30, 2012

**Benefits/Costs:** Enhanced documentation quality and uniform processes

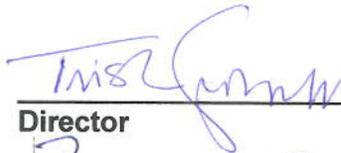
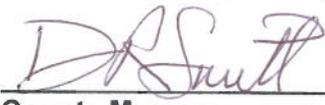
**Recommendation B:** Consider aligning performance measures with grant reporting requirements where appropriate.

**Response:** Concur – HSD is almost entirely grant funded and has had extensive experience in working with grant-specific performance measurement systems, even before the introduction of MfR into Maricopa County. Over the years, we have attempted ---with limited success---to align grant performance measurement with MfR. To the extent feasible, given the parameters of the MfR system and mandated grant requirements, we will continue this effort. Additionally, because grants and grant requirements are subject to change, this will necessarily be an ongoing activity.

**Target Completion Date:** Ongoing

**Benefits/Costs:** Increased efficiency, effectiveness, and management utilization

**Approved By:**

	6/02/11
<b>Director</b>	<b>Date</b>
	6/6/2011
<b>Assistant County Manager</b>	<b>Date</b>
	6/6/11
<b>County Manager</b>	<b>Date</b>

**AUDIT RESPONSE**  
**PERFORMANCE MEASURE CERTIFICATION**  
**MARICOPA COUNTY JUSTICE COURTS**  
**May 20, 2011**

**Issue:**

We reviewed five key results measures and rated all five as "Not Certified." Four measures had summary level reports supporting the reported amounts and the Justice Courts developed procedures for calculating the measures. However, there was insufficient supporting detail to determine if the measures accurately reflected actual performance. The remaining measure, "percent of people screened without incident," had no data reported. The measure is no longer tracked by the Justice Courts.

**Recommendation A:** Ensure detail data supporting MfRIS reported amounts is independently reviewed prior to data entry and retained according to County MFR guidelines.

**Response:** Concur – will implement with modifications

**Target Completion Date:** unknown (contingent on resources)

**Benefits/Costs:** Increased control over accuracy and accountability at the expense of other projects designed to increase revenues and control costs.

**Recommendation B:** Deactivate obsolete measures within MfRIS.

**Response:** Concur – completed. The Security Screening measure has not been a Justice Court measure for over two years, and the original measure was never specific to the Justice Courts.

**Target Completion Date:** completed

**Benefits/Costs:** Initially, this measure was associated with the "Trial Courts," and Superior Court Security was responsible for data tracking and reporting. The original measure was designed to include ALL court locations (Superior Court sites and Justice Courts).

**Approved By:**

  
\_\_\_\_\_  
**Justice Court Administrator**

5-17-11  
**Date**

  
\_\_\_\_\_  
**Justice Court Presiding Judge**

5/19/11  
**Date**

**AUDIT RESPONSE  
PERFORMANCE MEASURE CERTIFICATION  
LIBRARY DISTRICT  
October 27, 2010**

**Issue:**

We reviewed five key result measures for Library District. We rated one measure as "Certified with Qualifications" and four measures as "Not Certified." Measures lacked sufficient procedures or documentation to accurately track, calculate, and report performance measures.

**Recommendation A:** Establish written procedures that include reviewing and verifying data before it is entered in the MfRIS database and ensure that measures are calculated and reported consistently.

Response: Concur--in process.

Target Completion Date: 9/30/11

Benefits/Costs: Increased control over accuracy and accountability.

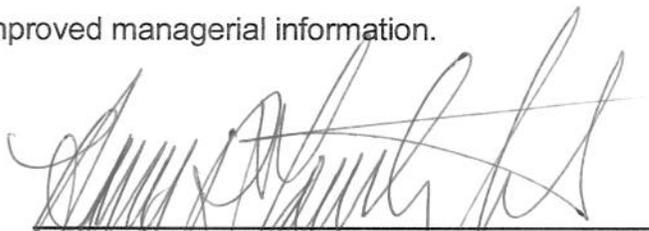
**Recommendation B:** Ensure that current measures are accurately reflected in MfRIS, and deactivate any measures that are no longer tracked.

Response: Concur--in process.

Target Completion Date: 9/30/11

Benefits/Costs: Improved managerial information.

**Approved By:**

  
\_\_\_\_\_  
**Director/County Librarian**

10/26/2010  
**Date**

  
\_\_\_\_\_  
**Assistant County Manager**

11/2/2010  
**Date**

  
\_\_\_\_\_  
**County Manager**

11/9/10  
**Date**

**AUDIT RESPONSE  
PERFORMANCE MEASURE CERTIFICATION  
OFFICE OF ENTERPRISE TECHNOLOGY  
March 11, 2011**

**Issue:**

Internal Audit identified five key results measures and rated three as "Certified with Qualifications" and two as "Not Certified." For the measures not certified, OET did not maintain formal procedures for tracking, collecting, and reporting data on those measures because the measures did not align with the Department's current goals and strategies. The OET strategic plan was recently updated with OET planning to implement new, more appropriate, measures in FY 2012.

**Recommendation A:** Implement performance measure for FY 2012 by ensuring that data is reported according to the department's strategic plan and maintain sufficient documentation supporting measurement data.

Response: Concur – In process

Target Completion Date: 08/01/11

Benefits/Costs: Increased control over accuracy and accountability.

**Recommendation B:** Develop written policies and procedures for collecting, reporting, and reviewing performance data and ensure that the data is reported quarterly.

Response: Concur – In process

Target Completion Date: 08/01/11

Benefits/Costs: Enhanced documentation quality and uniform processes.

**Approved By:**

  
\_\_\_\_\_  
**Director**

3/9/11  
**Date**

  
\_\_\_\_\_  
**Deputy County Manager**

3-23-11  
**Date**

  
\_\_\_\_\_  
**County Manager**

3/21/11  
**Date**

**AUDIT RESPONSE  
PERFORMANCE MEASURE CERTIFICATION  
OFFICE OF MANAGEMENT AND BUDGET  
October 29, 2010**

**Issue:**

According to OMB, for the last five years, the general direction for central service departments was to use Managing for Results Administrative Services Activities rather than their own unique activities, programs and performance measures. The performance measures associated with the Administrative Services Program were not developed, and have not been reported. Therefore, OMB did not have performance measures to report in FY 2009 and FY 2010, as required by County Policy B6001.

**Recommendation A:** Identify key measures that correlate to the agency's mission statement and strategic plan and report on those measures.

**Response:** Concur – in process. A revised Strategic Business Plan for OMB is nearing completion as part ongoing scheduled FY 2012 Planning for Results process. The updated Plan will include several new Activities unique to OMB, each of which will include a complete family of measures per MFR guidelines.

**Target Completion Date:** 11/15/10

**Benefits/Costs:** Increased control over accuracy and accountability.

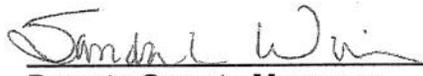
**Recommendation B:** Develop written policies and procedures for collecting, reporting, and reviewing MfR data.

**Response:** Concur – in process.

**Target Completion Date:** 11/30/10

**Benefits/Costs:** Enhanced documentation quality and uniform processes.

**Approved By:**

  
\_\_\_\_\_  
**Deputy County Manager**

10-28-10  
**Date**

  
\_\_\_\_\_  
**County Manager**

11/9/10  
**Date**

**AUDIT RESPONSE  
PERFORMANCE MEASURE CERTIFICATION  
STADIUM DISTRICT  
January 3, 2011**

**Issue:**

We rated ten result measures; seven were rated as "Certified" and three as "Not Certified." Two measures were not deactivated in MfRIS, and one measure's calculation methodology was not aligned with the measure's definition.

**Recommendation A:** Deactivate measures in MfRIS that are no longer reported.

Response: Concur – completed

Target Completion Date: 07/01/10

Benefits/Costs: Improved managerial information.

**Recommendation B:** Revise calculation methodology to concur with the definition of the measure in MfRIS.

Response: Concur – completed

Target Completion Date: 11/30/10

Benefits/Costs: Improved managerial information.

Approved By:

  
\_\_\_\_\_  
Director

12-23-10  
Date

  
\_\_\_\_\_  
Assistant County Manager

1-4-11  
Date

  
\_\_\_\_\_  
County Manager

1/12/11  
Date



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**DATE:** November 30, 2010  
**TO:** Eve Murillo, Deputy County Auditor  
**FROM:** Patty Duncan, Business Manager *(Signature)*  
**VIA:** *SW*  
Sandi Wilson, Deputy County Administrator  
**SUBJECT:** Draft Performance Measure Certification Audit – WM&D Response

Workforce Management & Development (WM&D) received a copy of the Draft Performance Measure Certification Audit.

**Summary of Results:**

Five measures were rated as "Not Certified" because of data entry errors and lack of adequate supporting documentation. None of the measures had written procedures or supervisory review controls.

**Recommendation:**

- A. Establish written procedures that include reviewing and verifying data before it is entered in the MfRIS database, ensuring measures are calculated and reported consistently, and retaining supporting documentation for figures reported in MfRIS.
- B. Change the reporting frequency in MfRIS to reflect WM&D's current methodology to calculate the results.

**Response:** Concur. WM&D will review and evaluate the performance measures for the FY 2011 Plan to develop written procedures, establish supervisory review controls, ensure accurate data entry, and ensure there is adequate supporting documentation. The FY 2012 Plan will be re-evaluated to determine if any changes should be made.

Currently the departmental MFR Coordinator enters data into MfRIS. Office of Management & Budget (OMB) is proposing that each Activity Leader enter data into MfRIS beginning with first quarter fiscal year 2011 reporting. This will increase data entry from one person to four or more within WM&D.

The secondary review process will require the department MFR Coordinator to review data entry of four or more supervisors who will require training on MfRIS. Errors would be identified and corrected through the secondary review process.

**Target Completion Date: June 30, 2011.**

If you have any questions, please contact me at 506-1357.

Reviewed:

*(Signature)*  
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David R. Smith, County Administrator

*11/30/10*  
\_\_\_\_\_  
Date

Cc. Ross Tate, County Auditor